AMENDMENTS TO THE CLAIMS:

The following listing of claims replaces all prior listings, and all prior versions, of claims in the application.

LISTING OF CLAIMS:

1. (Currently amended) A decorative material comprising at least a substrate, a low-luster pattern ink layer formed on a part of the substrate, leaving a part of the substrate on which the low-luster pattern ink layer is not formed, and a surface protective layer which is present on and in direct contact with the low-luster pattern ink layer so as to cover a whole surface including both a region where the low-luster pattern ink layer is formed and a region where no low-luster pattern ink layer is formed, wherein the surface protective layer is formed by crosslinking and curing an ionizing radiation-curable resin composition, and provided therein with a first, low-gloss region which is located in a first portion of the surface protective layer just above the low-luster pattern ink layer and in the vicinity of the first portion, and with a second region, located in the surface protective layer in a second portion other than the first portion and the vicinity of the first portion, the first, low-gloss region having a lower gloss than the second region, the low-luster pattern ink layer serving to generate a difference in gloss between the first and second regions, the first, low-gloss region being visually recognized as a concave portion, wherein said first, low-gloss region is a region in which, prior to curing the ionizing radiation-curable resin composition of the surface protective layer, resin components of low-luster pattern ink contained in the low-luster pattern ink layer and uncured radiation-curable resin of the ionizing radiation-curable resin composition are mixed but not completely compatibilized with each other and are kept in a suspended state, which mixture is fixed upon crosslinking and curing the surface protective layer, whereby in the first,

low-gloss region the low-luster pattern ink and the resin composition of the surface protective layer have interacted with each other to provide partial elution, dispersion and mixing therebetween, so as to be in a suspended state which is fixed in the first, low-gloss region~~the low-luster pattern ink layer being formed of a low-luster pattern ink having a property of interacting with the ionizing radiation-curable resin composition to cause elution, dispersion and mixing therebetween~~, the low-luster pattern ink forming the low-luster pattern ink layer containing a non-crosslinked urethane resin and an unsaturated polyester resin as a binder, the non-crosslinked urethane resin having a number average molecular weight in a range of 10,000 to 50,000 and a glass transition temperature in a range of -70° to -40°C.

2. (Currently amended) A decorative material comprising at least a substrate, a low-luster pattern ink layer formed on part of the substrate, leaving a part of the substrate on which the low-luster pattern ink layer is not formed, and a surface protective layer which is present on and in direct contact with the low-luster pattern ink layer so as to cover a whole surface including both a region where the low-luster pattern ink layer is formed and a region where no low-luster pattern ink layer is formed, the low-luster pattern ink layer serving to generate a difference in gloss between the region where the low-luster pattern ink layer is formed and the region where no low-luster pattern ink layer is formed, wherein the surface protective layer is formed by crosslinking and curing an ionizing radiation-curable resin composition, a low-luster pattern ink forming the low-luster pattern ink layer contains a non-crosslinked urethane resin as a binder and the ionizing radiation-curable resin composition contains a (meth)acrylate monomer,~~ and the low-luster pattern ink has a property of interacting with the ionizing radiation-curable resin composition to cause~~

~~elution, dispersion and mixing therebetween,~~ the non-crosslinked urethane resin having a number average molecular weight in a range of 10,000 to 50,000 and a glass transition temperature in a range of -70° to -40°C, wherein a low-gloss region is provided in a first portion of the surface protective layer just above the low-gloss pattern ink layer and in the vicinity of the first portion, and wherein said low-gloss region is a region in which, prior to curing the ionizing radiation-curable resin composition of the surface protective layer, resin components of the low-luster pattern ink contained in the low-luster pattern ink layer and uncured radiation-curable resin of the ionizing radiation-curable resin composition are mixed but not completely compatibilized with each other and are kept in a suspended state, which mixture is fixed upon crosslinking and curing the surface protective layer, whereby in the low-gloss region the low-luster pattern ink and the resin composition of the surface protective layer have interacted with each other to provide partial elution, dispersion and mixing therebetween, so as to be in a suspended state which is fixed in the low-gloss region.

3. (Previously presented) The decorative material according to claim 2, wherein the low-luster pattern ink forming the low-luster pattern ink layer contains the non-crosslinked urethane resin and an unsaturated polyester resin as a binder.

4. (Previously presented) The decorative material according to claim 2, wherein the ionizing radiation-curable resin composition contains a (meth)acrylate monomer solely.

5. (Previously presented) The decorative material according to claim 1, wherein the low-luster pattern ink forming the low-luster pattern ink layer has an uneven thickness.

6. (Previously presented) The decorative material according to claim 5, wherein the low-luster pattern ink layer has a first sub-layer and a second sub-layer having a relatively small thickness as compared to the thickness of the first sub-layer, and a portion just above and in the vicinity of the first sub-layer is a first sub-region, whereas a portion just above and in the vicinity of the second sub-layer is a second sub-region having a relatively high gloss as compared to that of the first sub-region.

7. (Previously presented) The decorative material according to claim 1, wherein the surface protective layer contains fine particles, and an average particle size of the fine particles is larger than a maximum thickness of the surface protective layer located just above the low-luster pattern ink layer such that the fine particles are protruded on the surface of the surface protective layer above the low-luster pattern ink layer.

8. (Original) The decorative material according to claim 7, wherein a coefficient of variation (CV value) of a particle size distribution of the fine particles which is represented by the formula: [(standard deviation of particle size/average particle size) x 100] is 30% or lower.

9. (Previously presented) The decorative material according to claim 7, wherein the fine particles satisfy a relationship represented by the following formula (I):

$$1.05 \times t_M \leq d_A \leq t_G \qquad (I)$$

wherein d_A is an average particle size of the fine particles; t_M is a maximum thickness of the surface protective layer located just above the low-luster pattern ink layer; and t_G is a thickness of the surface protective layer located in a region where no low-luster pattern ink layer is formed.

10. (Previously presented) The decorative material according to claim 7, wherein the surface protective layer contains the fine particles in an amount of 2 to 20% by mass.

11. (Previously presented) The decorative material according to claim 1, wherein the surface protective layer is formed by crosslinking and curing the ionizing radiation-curable resin composition containing an ethylene oxide-modified polymerizable compound, and contains particles of baked kaolin.

12. (Previously presented) The decorative material according to claim 1, wherein the low-luster pattern ink forming the low-luster pattern ink layer contains an extender pigment.

13. (Previously presented) The decorative material according to claim 1, wherein the ionizing radiation-curable resin composition is an electron beam-curable resin composition.

14. (Previously presented) The decorative material according to claim 1, wherein a surface of the surface protective layer located above the first, low-gloss region has a convex shape.

15. (Previously presented) The decorative material according to claim 1, further comprising a penetration-preventing layer formed between the substrate and the low-luster pattern ink layer.

16. (Original) The decorative material according to claim 15, wherein the substrate is a penetrable substrate.

17. (Previously presented) The decorative material according to claim 1, wherein a colored layer, a pattern layer and a penetration-preventing layer are successively laminated on the substrate, providing laminated layers, and the low-luster pattern ink layer as well as the surface protective layer which is present on and in direct contact with the low-luster pattern ink layer so as to cover a whole surface including both the region where the low-luster pattern ink layer is formed and the region where no low-luster pattern ink layer is formed, are successively formed on the laminated layers.

18. (Previously presented) The decorative material according to claim 17, wherein the pattern layer has a woodgrain pattern, and the low-luster pattern ink layer forms a low-gloss region corresponding to vessels of the woodgrain pattern.

19. (Previously presented) A decorative plate comprising a substrate plate and the decorative material as defined in claim 1 which is attached onto the substrate plate.

20. (Previously presented) The decorative material according to claim 2, wherein the low-luster pattern ink forming the low-luster pattern ink layer has an uneven thickness.

21. (Previously presented) The decorative material according to claim 2, wherein the surface protective layer contains fine particles, and an average particle size of the fine particles is larger than a maximum thickness of the surface protective layer located just above the low-luster pattern ink layer such that the fine particles are protruded on the surface of the surface protective layer above the low-luster pattern ink layer.

22. (Previously presented) The decorative material according to claim 2, wherein the surface protective layer is formed by crosslinking and curing the ionizing radiation-curable resin composition containing an ethylene oxide-modified polymerizable compound, and contains particles of baked kaolin.

23. (Previously presented) The decorative material according to claim 2, wherein the low-luster pattern ink forming the low-luster pattern ink layer contains an extender pigment.

24. (Previously presented) The decorative material according to claim 2, wherein the ionizing radiation-curable resin composition is an electron beam-curable resin composition.

25. (Previously presented) The decorative material according to claim 2, wherein a surface of the surface protective layer located above the low-luster pattern ink layer has a convex shape.

26. (Previously presented) The decorative material according to claim 2, further comprising a penetration-preventing layer formed between the substrate and the low-luster pattern ink layer.

27. (Previously presented) The decorative material according to claim 2, wherein a colored layer, a pattern layer and a penetration-preventing layer are successively laminated on the substrate, providing laminated layers, and the low-luster pattern ink layer as well as the surface protective layer which is present on and in direct contact with the low-luster pattern ink layer so as to cover a whole surface including both the region where the low-luster pattern ink layer is formed and the region where no low-luster pattern ink layer is formed, are successively formed on the laminated layers.

28. (Previously presented) A decorative plate comprising a substrate plate and the decorative material as defined in to claim 2 which is attached onto the substrate plate.

29.-33. (Cancelled).

34. (Previously presented) The decorative material according to claim 1, wherein a penetration-preventing layer is provided between the substrate and the low-luster pattern ink layer, and on the penetration-preventing layer the low-luster pattern ink layer and the surface protective layer are provided.

35. (Previously presented) The decorative material according to claim 2, wherein a penetration-preventing layer is provided between the substrate and the low-luster pattern ink layer, and on the penetration-preventing layer the low-luster pattern ink layer and the surface protective layer are provided.

36. (New) The decorative material according to claim 1, wherein the mixture, fixed in the suspended state, scatters light so as to impart to the first, low-gloss region a lower gloss than that of the second region.

37. (New) The decorative material according to claim 36, wherein said first, low-gloss region, having a lower gloss than that of the second region, is recognized as a concave portion due to optical illusion.

38. (New) The decorative material according to claim 2, wherein the mixture, fixed in the suspended state, scatters light so as to impart a low gloss to the low-gloss region.

39. (New) The decorative material according to claim 38, wherein said low-gloss region is recognized as a concave portion due to optical illusion.